

Health Care Coverage Exemption

Coverage Exemption	Granted by Marketplace	Claimed on tax return	Code for Exemption
Coverage is considered unaffordable — You cannot afford coverage because the minimum amount you must pay for premiums is more than 8% of your household income.		✓	A
Short coverage gap — You went without coverage for less than 3 consecutive months during the year.		✓	B
Citizens living abroad and certain noncitizens — You are: • a U.S. citizen or resident who spent at least 330 full days outside of the U.S. during a 12-month period, • a U.S. citizen who is a bona fide resident of a foreign country or U.S. territory, or • neither a U.S. citizen or U.S. national nor an alien lawfully present in the U.S.		✓	C
Household income below the filing threshold — Your household income is below the minimum threshold for filing a tax return.		✓	No Code See Part II
Members of a health care sharing ministry — You are a member of a health care sharing ministry.	✓	✓	D
Members of Federally-recognized Indian tribes — You are a member of a Federally-recognized Indian tribe.	✓	✓	E
Incarceration — You are in a jail, prison, or similar penal institution or correctional facility after the disposition of charges.	✓	✓	F
Members of certain religious sects — You are a member of a recognized religious sect.	✓		No Code See Part I
Limited benefit Medicaid and TRICARE programs — You are enrolled in certain types of Medicaid and TRICARE programs that are not minimum essential coverage. (Available only in 2014.)		✓	H
Fiscal year employer-sponsored plan — You were eligible, but did not purchase, coverage under an employer plan with a plan year that started in 2013 and ended in 2014. (Available only in 2014.)		✓	H
Hardships:			
• Two or more family members' aggregate cost of self-only employer-sponsored coverage is more than 8% of household income, as is the cost of any available employer-sponsored coverage for the entire family.		✓	G
• You purchased insurance through the Marketplace during the initial enrollment period but have a coverage gap at the beginning of 2014.		✓	G
• You applied for CHIP coverage during the initial open enrollment period and were found eligible for CHIP based on that application but have a coverage gap at the beginning of 2014.		✓	G
• You are an American Indian, Alaska native, or a spouse or descendent of either who is eligible for services through an Indian health care provider.	✓	✓	E
• Your gross income is below the filing threshold.		✓	No Code See Part II
• You are experiencing circumstances that prevent you from obtaining coverage under a qualified health plan.	✓		No Code See Part I
• You do not have access to affordable coverage based on your projected household income.	✓		No Code See Part I
• You are ineligible for Medicaid solely because the state in which you live does not participate in the Medicaid expansion under the Affordable Care Act.	✓		No Code See Part I
• You have been notified that your health insurance policy will not be renewed and you consider the other plans available unaffordable.	✓		No Code See Part I